**IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR**

**ORDER**

Assistant Commercial Taxes Officer, Ward-I, Bhiwadi

**Vs.**

M/s. Adhunik Trading Company, Delhi

**S.B. Sales Tax Revision Revision Petition 09/2006**

Date of order :: July 13, 2007

**PRESENT**
**HON'BLE DR. JUSTICE VINEET KOTHARI**

Mr. R.B. Mathur for the petitioner-Revenue

**BY THE COURT:**

Heard learned counsel for the Revenue.

By the order dated 11.07.2005, impugned herein, the Tax Board has upheld the order of the Deputy Commissioner (Appeals) and thus, both the appellate authorities have concurrently found that penalty

under Section 78 (10-A) of the RST Act, 1994 could not be imposed on the consignee of the goods merely because the goods, at the time of checking at Ghatal Raod after entry check-post of the State of Rajasthan, did not bear any seal of any check-post. Thus, authorities found that this did not per se amount to evasion of tax or any intention of evasion of tax on the part of the consignee, and therefore, there was no justification for imposition of penalty.

In the considered opinion of this court, no question of law arises out of such concurrent findings of the two appellate authorities of the department as required under Section 86 of the RST Act, and therefore, there is no force in the revision petition and the same is accordingly dismissed. Copy of this order be sent to the respondent-assessee.

**(Dr.VINEET KOTHARI),J.**

**Pramod**